

MR. SPEAKER :

Your Committee on Ways and Means, to whom was referred house file No. 156, a bill for an act to amend sections 865 and 866 of the Code, relating to the collection of taxes and penalties thereon, beg leave to report that they have had the same under consideration, and have instructed me to report a substitute back to the house with the recommendation that it do pass.

Ordered passed on file.

J. G. NEWBOLD, *Chairman*.

SUBSTITUTE FOR HOUSE FILE NO. 156.

A BILL

FOR AN ACT TO AMEND SECTION 865, TITLE VI, CHAPTER 2, OF THE CODE.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That section 865 of
2 the Code be, and the same is hereby amended, by striking out of said section all the words between
3 the word “provided,” in the third line of said section, and the word “the” in the eighth line, and
4 inserting in lieu thereof the following, viz: “Taxes upon real property are hereby made a lien
5 thereon for five years from the time they become due, against all persons, except the United States
6 and this state; and taxes due upon personal property, from any person, shall be a lien upon any
7 real property owned by such person, or to which he may acquire title; but such lien on real estate
8 shall be subject to all bona fide liens thereon created prior to the time such personal property tax
9 became due; and after ten years next succeeding the date when any tax becomes due, it shall con-
10 clusively be presumed that it has been paid: *provided*, the time during which the collection of any
11 tax is restrained by legal proceedings, shall not be included in computing the periods of limitation
12 above prescribed.”